



# TAMIL NADU GOVERNMENT GAZETTE

## EXTRAORDINARY

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 17th April 2025 and is hereby published for general information:—

**ACT NO.24 OF 2025.**

**An Act further to Amend the Tamil Nadu Local Authorities Entertainments Tax Act, 2017.**

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-fifth Year of the Republic of India as follows:—

Short title and commencement

1. (1) This Act may be called the Tamil Nadu Local Authorities Entertainments Tax (Amendment) Act, 2024.

(2) It shall come into force at once.

Amendment of section 2.

2. In section 2 of the Tamil Nadu Local Authorities Entertainments Tax Act, 2017 (hereinafter referred to as the principal Act),—

(a) in clause (8), after the expression “payment for admission”, the following expression shall be inserted, namely:—

“or concert, drama, show or any other event conducted in the premises of any institution or in any other place for which persons are required to make payment for admission by way of ticket or contribution or subscription or any other charges collected in any manner whatsoever”;

(b) for clause (10), the following clause shall be substituted, namely:—

“(10) “institution” includes any educational institution or company, society, club or any other association of persons by whatever name called;”;

(c) for clause (11), the following clause shall be substituted, namely:—

“(11) “local authority” means a municipal corporation or a municipal council or a town panchayat constituted or deemed to have been constituted under the Tamil Nadu Urban Local Bodies Act, 1998 (Tamil Nadu Act 9 of 1999) or a village panchayat constituted under the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994), in whose jurisdiction the entertainment is provided;”;

(d) in clause (16), after the expression “any person or body of persons conducting other tournaments”, the expression “or any person or body of persons conducting any concert, drama, show or any other event”, shall be inserted.

3. In section 3 of the principal Act,—

Amendment of  
section 3.

(a) in sub-section (1), after the item (h), the following item shall be added, namely:—

“(i) any concert, drama, show or any other event conducted in the premises of any institution or in any other places.”;

(b) in sub-section (2),—

(i) in clause (i), for the expression “Municipalities, Special Grade”, occurring in two places, the expression “Municipal Councils, Special Grade” shall be substituted;

(ii) for the *Explanations I and II*, the following *Explanation* shall be substituted, namely:—

“*Explanation*.— For the purposes of clause (i),—

(a) “Municipal Corporations” mean the Municipal Corporations constituted or deemed to have been constituted under the Tamil Nadu Urban Local Bodies Act,1998 (Tamil Nadu Act 9 of 1999);

(b) “Municipal Councils, Special Grade” mean the Municipal Councils constituted or deemed to have been constituted under the Tamil Nadu Urban Local Bodies Act,1998 (Tamil Nadu Act 9 of 1999) and classified as “Municipal Councils, Special Grade” under rule 3 of the Tamil Nadu Urban Local Bodies Rules, 2023.”;

(c) in sub-section 5, for the items (a), (b) and (c), the following items shall be substituted, namely:—

“(a) within the limits of the Municipal six thousand rupees per Corporations constituted or month.  
deemed to have been constituted under the Tamil Nadu Urban Local Bodies Act,1998 (Tamil Nadu Act 9 of 1999).

(b) within the limits of the Municipal three thousand rupees Councils constituted or deemed to per month.  
have been constituted under the Tamil Nadu Urban Local Bodies Act, 1998 (Tamil Nadu Act 9 of 1999).

(c) within the limits of the Town one thousand and five Panchayats constituted or hundred rupees per deemeed to have been constituted month.”;  
under the Tamil Nadu Urban Local Bodies Act, 1998 (Tamil Nadu Act 9 of 1999).

(d) after sub-section (9), the following sub-section shall be added, namely:—

“(10) The entertainments tax on any concert, drama, show or any other event conducted in the premises of any institution or in any other places shall be calculated at the rate of ten per cent on each payment for admission.”.

Amendment of  
section 23.

4. In section 23 of the principal Act, in sub-section (2), for the expression “Code of Criminal Procedure, 1973 (Central Act 2 of 1974)”, the expression “Bharatiya Nagarik Suraksha Sanhita, 2023 (Central Act 46 of 2023)” shall be substituted.

Amendment of  
section 29.

5. In section 29 of the principal Act, in clause (ii), for the expression “Municipalities”, the expression “Municipal Councils” shall be substituted.

Amendment of  
section 30.

6. In section 30 of the principal Act, for the expression “section 21 of the Indian Penal Code (Central Act XLV of 1860)”, the expression “clause (28) of section 2 of the Bharatiya Nyaya Sanhita, 2023 (Central Act 45 of 2023)” shall be substituted.

(By order of the Governor)

S. GEORGE ALEXANDER,  
*Secretary to Government,*  
*Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 17th April 2025 and is hereby published for general information:—

**ACT NO.25 OF 2025.**

**An Act further to amend the Tamil Nadu Panchayats Act, 1994.**

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Panchayats (Seventh Amendment) Act, 2024. Short title and commencement.
- (2) It shall come into force on such date as the State Government may, by notification, appoint.
2. In section 2 of the Tamil Nadu Panchayats Act, 1994 (hereinafter referred to as the principal Act),— Amendment of section 2.
- (i) in clause (2), for the expression “casual election”, the expression “mid-term election” shall be substituted;
- (ii) in clause (19), for the expression “ordinary election”, the expression “general election” shall be substituted.
3. In section 9 of the principal Act, in sub-section (1), for the expression “ordinary election”, the expression “general election” shall be substituted. Amendment of section 9.
4. In section 13 of the principal Act,— Amendment of section 13.
- (i) in sub-section (1),—
- (a) for the expression “ordinary elections”, the expression “general elections” shall be substituted;
- (b) for the expression “ordinary election”, the expression “general election” shall be substituted;
- (ii) in sub-section (2), for the expression “ordinary elections”, the expression “general elections” shall be substituted.
5. In section 18 of the principal Act, in sub-section (1), for the expression “ordinary election”, the expression “general election” shall be substituted. Amendment of section 18.
6. In section 22 of the principal Act,— Amendment of section 22.
- (i) in sub-section (1), for the expression “an ordinary election”, the expression “a general election” shall be substituted;
- (ii) in sub-section (2),—
- (a) for the expression “an ordinary election”, the expression “a general election” shall be substituted;
- (b) for the expression “ordinary election”, the expression “general election” shall be substituted.

Amendment of  
section 29.

7. In section 29 of the principal Act,—
  - (i) in sub-section (1), for the expression “an ordinary election”, the expression “a general election” shall be substituted;
  - (ii) in sub-section (2), —
    - (a) for the expression “an ordinary election”, the expression “a general election” shall be substituted;
    - (b) for the expression “ordinary election”, the expression “general election” shall be substituted.

Amendment of  
section 31.

8. In section 31 of the principal Act, in sub-section (1), for the expression “ordinary election”, the expression “general election” shall be substituted.

Amendment of  
section 43.

9. In section 43 of the principal Act,—
  - (1) in sub-section (1), in clause (b), for the expression “an ordinary or casual election”, the expression “a general or mid-term election” shall be substituted;
  - (2) in sub-section (2), for the expression “ordinary elections”, the expression “general elections” shall be substituted;
  - (3) in sub-section (3), for the expression “an ordinary election”, the expression “a general election” shall be substituted;
  - (4) in sub-section (5), for the expression “ordinary election”, the expression “general election” shall be substituted.

Amendment of  
section 261.

10. In section 261 of the principal Act, in sub-section (1), for the expression “ordinary elections”, the expression “general elections” shall be substituted.

Amendment of  
section 261-A.

11. In section 261-A of the principal Act, for the expression “ordinary elections”, the expression “general elections” shall be substituted.

(By order of the Governor)

S. GEORGE ALEXANDER,  
*Secretary to Government,  
Law Department.*